

UNITED STATES DISTRICT COURT

MIDDLE DISTRICT OF TENNESSEE

NIKKI BOLLINGER GRAE, Individually and)	Civil Action No. 3:16-cv-02267
on Behalf of All Others Similarly Situated,)	
)	Honorable Aleta A. Trauger
Plaintiff,)	
)	Magistrate Judge Jeffrey S. Frensley
vs.)	
)	
CORRECTIONS CORPORATION OF)	
AMERICA, et al.,)	
)	
Defendants.)	
_____)	

DECLARATION OF MERYN C. N. GRANT IN SUPPORT OF DEFENDANTS'
OPPOSITION TO PLAINTIFF'S MOTION TO EXCLUDE EXPERT TESTIMONY OF
JUSTIN MARLOWE

I, Meryn C. N. Grant, declare as follows:

1. I am over 18 years of age and am competent to testify as to the matters stated in this Declaration. I am an associate with Latham & Watkins LLP, one of the law firms representing Defendants CoreCivic, Inc. (“CoreCivic”), Damon T. Hininger, David M. Garfinkle, Todd J. Mullenger, and Harley G. Lappin (collectively, “Defendants”).

2. Attached hereto as **Exhibit A** is a true and accurate copy of an excerpt of Horngren, Charles T., Srikant M. Datar, and Madav V. Rajan, “*Cost Accounting: A Managerial Emphasis*,” 14th ed. (New York: Prentice Hall, 2012), produced by Justin Marlowe in discovery, Bates-numbered MARLOWE_0001415-2306.

3. Attached hereto as **Exhibit B** is a true and accurate copy of United States Government Accountability Office, “GAO Cost Estimating and Assessment Guide Best Practices for Developing and Managing Capital Program Costs,” Applied Research and Methods, GAO-09-3SP (March 2009), available at <https://www.gao.gov/assets/80/77175.pdf>. A black-and-white version of this document was produced by Justin Marlowe in discovery, Bates-numbered MARLOWE_0000943-1382.

4. Attached hereto as **Exhibit C** is a true and accurate copy of Statement of Federal Financial Accounting Standards No. 4: Managerial Cost Accounting Standards and Concepts (Washington, D.C.), July 1995, available at http://files.fasab.gov/pdf/files/handbook_sffas_4.pdf.

5. Attached hereto as **Exhibit D** is a true and accurate copy of McDonald, Douglas, et al., “Private Prisons in the United States: An Assessment of Current Practice,” Abt Associates Inc. (July 16, 1998), produced by Justin Marlowe in discovery, Bates-numbered MARLOWE_0007009-230.

6. Attached hereto as **Exhibit E** is a true and accurate copy of Friedmann, Alex, “Apples-To-Fish: Public and Private Prison Cost Comparisons,” *Fordham Urban Law Journal* 42, no. 2 (2014), produced by Justin Marlowe in discovery, Bates-numbered MARLOWE_0007818-884.

7. Attached hereto as **Exhibit F** is a true and accurate copy of Mumford, Megan, et al., “The Economics of Private Prisons,” Brookings Institute: The Hamilton Project (2016), produced by Justin Marlowe in discovery, Bates-numbered MARLOWE_0007961-67.

Pursuant to 28 U.S.C. § 1746, I declare, under penalty of perjury, that the foregoing is true and correct to the best of my knowledge.

Executed on January 22, 2021 in Los Angeles, California.

/s/ Meryn C. N. Grant
Meryn C. N. Grant

CERTIFICATE OF SERVICE

I hereby certify that service of the foregoing document was made upon the following Filing Users through the Electronic Filing System and via electronic mail:

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this 22nd day of January, 2021.

/s/ Meryn C. N. Grant
Meryn C. N. Grant